

fees, emoluments and receipts, whether on his own account as such clerk, or for the State, city or county, including fines and forfeitures, and also of all expenses incident to his office; and such accounts shall be rendered under oath, and in such forms and supported by such proofs as shall be prescribed by the comptroller; and every clerk, including said clerk of the court of appeals, shall render with his account of the expenses incident to his office, a list of the clerks employed by him, stating the rate of compensation allowed to each, and the duties which they severally perform, and, also, the sums paid for stationery, official and contingent expenses, fuel and other items, and stating the purposes for which said expenses are applied; and in the account of fees there shall be a separate statement of all those fees charged during the year included in said account, which at the date of said account remained uncollected.

The clerk must account for interest received by him on money collected, pending its being paid over. *Vansant v. State*, 96 Md. 127.

As to fees chargeable by clerks of courts, see art. 36, sec. 12.

An. Code, 1924, sec. 16. 1912, sec. 14. 1904, sec. 14. 1888, sec. 13. 1853, ch. 444, sec. 5.

**23.** Any clerk who shall be guilty of false swearing in taking the oath required by the preceding section and constitution, in returning to the comptroller an account of the receipts and expenses of his office, with the intention to deceive and defraud the treasury, shall be guilty of perjury.

An. Code, 1924, sec. 17. 1912, sec. 15. 1904, sec. 15. 1888, sec. 14. 1853, ch. 444, sec. 6.

**24.** The official bond of such clerk shall be answerable for the emoluments of his office over and above the sum prescribed by the constitution, and he shall also, upon failure or neglect to pay or account for the excess over and above said sum, be subjected to a fine not exceeding one thousand dollars.

Where the clerk fails to account for the interest gotten on money collected pending its being paid over, his bond is liable. *Vansant v. State*, 96 Md. 130.

This section, and sec. 18, provide that the clerk's bond shall be answerable for all public money received by him, and the emoluments of his office over and above the sum prescribed by the Constitution. The bond would have been so liable, however, without these provisions. For what the clerk's bond is liable. It is liable for a deputy clerk's salary and his charge for recording. Sufficiency of the declaration. *State, use Smith v. Turner*, 101 Md. 589.

For a similar section applicable to the bonds of registers of wills, see art. 93, sec. 287.

See secs. 18, 46 and 58, *et seq.*

An. Code, 1924, sec. 18. 1912, sec. 16. 1904, sec. 16. 1888, sec. 15. 1853, ch. 444, sec. 4.

**25.** The comptroller shall, from time to time, limit and fix the compensation of the assistant clerks or deputies to be employed by the several clerks of the courts of this State; and no account for compensation for services of any assistant clerk, deputy or other person employed in performing any of the duties pertaining to the office of any such clerks shall be allowed until such assistant clerk or other person employed shall have certified under oath that the same services have been performed, that he has received the full sum therein charged to his own use and benefit, and that he has not paid, deposited or assigned, nor contracted to pay, deposit or assign, any part of such compensation to the use of any person, or in any way directly or indirectly paid, or given, or contracted to pay or give any reward or compensation for his office or employment, or the emoluments thereof.

This section referred to in construing sec. 21, in connection with secs. 18 and 24. *State, use Smith v. Turner*, 101 Md. 589. (See notes to sec. 24.)